

EXHIBIT 1

October 18, 2023

The Honorable Brian M. Cogan
United States District Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Dear Judge Cogan,

My name is Elizabeth Rogak. Dan Small is my fiancé. We became engaged last October. Those who do not know Dan would be surprised by the timing and flourishing of our relationship. In this letter I hope to convey to you a true sense of who Dan is and why he is deserving of any benefit of your discretion and deserving of leniency.

I am an attorney, practicing in New York for over twenty-five years. Most of my career has been working for the government. My first real “legal” job while still in law school was working part-time for the NYS Grievance Committee assisting in their investigations and hearings involving attorney disciplinary matters. I took it very seriously. I witnessed the gravity of the process and the serious approach taken by the Committee attorneys to fully and objectively evaluate charges, to credit or discredit the claims made and then to identify the appropriate relief. After an early start in private practice, I took the opportunity to pursue my passion and work as an environmental attorney for the City of New York. For eight years I worked for the NYC Department of Environmental Protection handling enforcement cases, compliance matters and supporting development of climate policy and adaptation programs. Currently I serve as Senior Environmental Counsel for the Port Authority of New York and New Jersey. I have been with the Authority for fifteen years and am dedicated to my work in support of the region and a sustainable future for our city.

I first met Dan in January 2017 at a mutual friend’s birthday party. I recall asking another mutual friend who was there (and have known for over thirty years) about Dan. She said he “had a lot going on” “but is a really wonderful guy.” He certainly did and he absolutely is. At the time, Dan had been separated from his now ex-wife for two years and recently indicted. If we did not have these mutual friends, who I value and respect, I doubt I would have dated him. I was living a full happy life in NYC, feeling well and in remission following three years of treatment for incurable Non-Hodgkin’s Lymphoma. I was never one for drama and some may say selective or picky on the relationship front. Fortunately for me, my attitude was positive, open and receptive.

When we first met there was no hint of Dan’s personal and professional challenges. Dan is naturally friendly and charismatic. That night was no different; to me, he simply seemed happy to be there, to celebrate his friend and to meet me. On our first date a few weeks later, Dan shared a massive shipping container of tsuris, the recent loss of both his parents with whom he was very close, a contentious divorce and unemployment due to a criminal indictment the previous month. I shared my health condition and truncated life story.

Dan was transparent about his indictment and the circumstances of his divorce and readily answered my questions. He explained the basis of their separation, challenges since separating and the obvious impact on his three children. What was being shared would profoundly impact our lives for the next seven years. I saw in him a person who is worthwhile and although I did not ignore what he shared, I sensed his good nature and felt compelled to get to know him. I am grateful that my instincts were right; he has demonstrated time and again to be a person of integrity and strong values.

Despite Dan's travails, I feel lucky to have him. He makes the world a better and happier place. Dan could not be more supportive of me and my family. He cares for me deeply and is very proactive in supporting my health. He is present at every visit with my oncologist, asking questions about scan results, treatment options plans, and making sure I continue to get the best care. His sensitivity for my well-being and hyper care during Covid was a matter of course, even driving with me so I could visit with my parents when other travel was considered too risky for them and me. Dan never misses a family occasion and is close with my parents, siblings, my nieces, nephew and extended family. He is also incredibly devoted to his family. Once his daughters were ready to meet me and spend time with us together, I enjoyed being part of their Shabbat dinners, game nights and other festive celebrations. Nothing brings him more joy than their happiness.

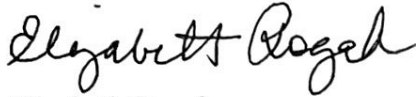
It is not just for me and those closest to him that he shows up. For example, Dan recently planned a trip for us to see his youngest daughter Ami who attends college in Chicago and made it a point to visit his octogenarian cousins for lunch in their hometown of Ottawa, Illinois (a four-hour drive). It was everything to them, to him and to me. I hear Dan on regular calls with his dad's first cousin from Florida, a recent widow with no children who lost her husband after 58 years of marriage, offering reassurance, guidance and assistance with her healthcare, daily living arrangements and personal finances. As you will undoubtedly hear from his friends directly, many of whom sat by his side throughout this process and were in court with us during the trial, Dan's generosity and support is not limited to his close family. So many rely on and continue to value his friendship.

The uncertainty and grind of this seven-year process has been gut wrenching, psychologically and at times physically exhausting for both of us. When the trial finally occurred, I took off from work to attend each day. I sat anxiously at the edge of my seat, hanging on every word uttered in the courtroom. After the verdict was read, I was in tears, felt gutted and emotionally drained. Yet, who was there to console me? Dan. In the face of reputational ruin and the potential loss of his liberty, what mattered most to Dan was my well-being.

I believe one should strive to live with grace and kindness. It is easy to be good natured when life is going your way but acts of kindness when going through personal turmoil are even more telling. Dan is a special man and a wonderful life partner. He is dependable, loyal, kind, funny and loving. Dan has paid gravely. His professional career and future prospects permanently diminished, his good name forever stained, his relationships to his community and more importantly his family forever burdened.

There is no deterrent warranted nor benefit to our justice system by incarcerating him. Dan has learned and grown all that one could from this experience. I hope and pray that he will not be forced to spend a single day away from me.

Respectfully yours,

A handwritten signature in black ink, appearing to read "Elizabeth Rogak". The signature is fluid and cursive, with the first name "Elizabeth" and the last name "Rogak" clearly distinguishable.

Elizabeth Rogak

EXHIBIT 2

Joshua Small

October 6, 2023

The Honorable Brian M. Cogan
United States District Court
Eastern District of New York
225 Cadman Plaza East
Brooklyn, NY 11201

Dear Judge Cogan,

My name is Josh Small. I am Dan Small's older brother by eight years. I am writing to tell you about our family and my younger brother. Although it seems like a lifetime ago, I vividly remember when our mom and dad brought Dan home from the hospital in April of 1969. Dan and I shared a bedroom for 10 years until I went away to college. We grew up in a closely-knit, loving family outside Pompano Beach, Florida. Our parents Leona and Dave of blessed memory were both proud first-generation Americans. Our grandparents emigrated from Eastern Europe to escape the atrocities of the Russian pogroms and the Nazi Holocaust.¹ Our parents grew up during the depths of the Great Depression. Our dad Dave began working odd jobs at the age of 10 to help support his family. Dad was the first member of his family to attend college. He sold sandwiches out of his dorm room and worked in the school cafeteria to support himself during college. In pursuant of his dream to practice medicine, he put himself through medical school. Thereafter, he proudly and honorably served his country attaining the rank of captain in the United States Army. As a practicing ophthalmologist for over 40 years, Dad was an old school physician who never turned away a patient in need. He volunteered his time to treat indigent patients through the Lions Lighthouse Foundation and was honored by the Florida Society of Ophthalmologists for performing a complex surgery to restore the vision of an eight-year-old boy with no medical insurance.

Our mom Leona forewent the opportunity to attend college to work and support her parents. In addition to raising me, Dan and our older brother Gregg, she worked as an office administrator, donated her time to numerous charitable organizations and was a volunteer tutor to special needs students in our public school system. Our parents instilled in us certain values including a deep love and respect for this country, hard work and most

¹ Our maternal great grandparents and 5 of our great aunts and uncles were murdered.

of all kindness to our fellow woman and man. It is with this family backdrop; I would like to tell you about Dan.

Growing-up Dan was an extremely energetic kid with a magnetic personality. His warm smile and kind disposition allowed him to forge lasting childhood friendships which he maintains to this day. Dan was an incredibly conscientious student. In high school he was an A student, a National Merit Scholar and lettered in varsity basketball and baseball. Dan was named to the Arete Society, his high school's highest honor based on character attributes, citizenship, academic record and overall excellence. Dan attended college at the University of Pennsylvania where he continued to work hard and excel academically. He graduated Magna Cum Laude in three years with a degree from the Wharton School. He then earned a JD from the University of Pennsylvania law school. Dan moved to New York in 1993 to start his professional career. Prior to being indicted, Dan had a distinguished career in the financial services industry as an investment banker, a securities analyst and a portfolio manager.

Dan is also a devoted family man. At the time of Dan's marriage in 1999 he was working as a director in the mergers & acquisitions group at an investment bank which demanded grueling hours and constant travel. When his wife became pregnant with twins, Dan left his investment banking position to become a securities analyst in order to spend more time at home and take an active role in raising his three beautiful children, Leila, Gideon and Ami. From traveling cross country to gymnastics meets, to piano recitals to coaching soccer and baseball, Dan was always there for his kids. Leila and Gideon, now 23, are college graduates who live and work in New York City. Leila is a fifth-grade teacher at a school that specializes in teaching kids with learning disabilities. Gideon just completed a year as a service corp member providing food and services to battle poverty in Brooklyn. Ami, 19, is a rising sophomore at Northwestern University.

I would also like to make you aware of the devastating impact the criminal process has had on Dan. In December 2016 Dan had moved on from Platinum and was working as a Managing Director at an investment fund named Star Mountain Capital. The day of his arrest, he was terminated. In the ensuing seven years, Dan has been radioactive in the financial services industry and despite repeated efforts has been unable to find employment in his field of expertise. Most devastating is the grim reality that a man who has always treated others with the utmost compassion, kindness and honesty has had his reputation forever stained. These events have had damaging repercussions on his health. Although he will downplay the impact to avoid worrying his family and friends, since being criminally indicted Dan has developed hypertension and suffers from bouts of anxiety and depression.

For me personally, Dan has had a profound impact on my life and well-being. I have suffered from anxiety, depression and OCD since the age of 13. Following college, I lived with our parents for over thirty years. In May 2016 our mom unexpectedly passed from complications due to diverticulitis. Ten weeks later our dad, who had been battling late-stage Parkinson's disease passed. For the first time, I was alone and in a dark place emotionally and mentally. As he has always done, Dan filled the void with his love, encouragement and positivity. Dan was there for me despite facing some of life's worst upheavals - grieving the death of our parents, defending himself against criminal indictment, embroiled in a contentious divorce litigation, co-parenting two teenagers and

an adolescent, and unemployed with massively diminished career prospects. Even today, there is not a week that goes by when we do not talk, and generally we speak multiple times per week. His constant and unwavering love and support helped me move on from the loss of our parents and become an independent, self-reliant person.


I read your decisions regarding Dan and his co-defendants. My understanding is that you believe the evidence against Dan pointed to a mistake and demonstrated his intent was to pay people their money back. Dan has suffered greatly and learned much through this experience. I know in my heart that Dan has much to offer if he is allowed to remain free. I cannot imagine an individual more deserving of your mercy, and hope and pray that upon consideration and reflection, you will come to share my heartfelt opinion that Dan's liberty should be spared.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Joshua Small', is written over the text 'Respectfully submitted,'. The signature is stylized with a large, sweeping initial 'J'.

Joshua Small

EXHIBIT 3


October 1, 2023

The Honorable Brian M. Cogan
United States District Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Dear Judge Cogan:

I am writing this letter to provide a character reference for Daniel Small who is currently before your court. I have known Dan since birth and as his older brother of 9 years, I have had the privilege of witnessing his character, integrity and conduct for the better part of 40 years. In addition to being Dan's brother I have been a practicing physician for over 35 years.

Dan is the youngest of three boys, raised in a small town outside Fort Lauderdale, Florida. Our father was a physician and our mother an administrative assistant and homemaker. My mother would light sabbath candles on Friday night and all three of us were Bar Mitzvah in a conservative Jewish synagogue.

In high school, Dan was a multi-sport athlete and extremely popular. He was a national Merit Scholar and graduated from the Warton Business School and subsequently, Penn Law School. After law school, Dan settled in New York city where he practiced corporate law for a couple years before pursuing a career in finance.

Your Honor, Dan has faced some of life's toughest challenges. Our parents passed away within 10 weeks of each other in 2016. Less than six months later Dan was criminally indicted, terminated from his job and unable to work in his area of expertise. During this time, Dan was going through a difficult divorce. Despite these challenges, Dan has always been devoted father to Leila, Gideon and Ami and remains a source of love, strength and support. Dan is also incredibly committed to his fiancée Liz who is his partner in life.

Dan portrays the definition of character in so many ways. He was a varsity basketball and baseball player in high school and a rugby player in graduate school. He has many lifelong friends from those years. He was a leader, not just on the field, but through dedication and caring for his friends and teammates. For example, he makes himself available to his high school basketball teammate, who has a severely autistic son, consistently offering to stay with the boy so his parents would be able to take much needed vacations.

Dan is particularly attentive to our extended family including from my parents' generation. He talks to our aunts and cousins on a regular basis and will fly to see them when they are in need. This past November he traveled to Arizona to see our dad's 91-year-old first cousin before she passed and several months later went to see our 88-year-old cousins in rural Illinois. Dan speaks or texts almost daily with our special needs 29-year-old second cousin who lives in a group home outside Boston. He and Liz recently made a special trip to take her and her housemate to see her beloved Boston Red Sox at Fenway.

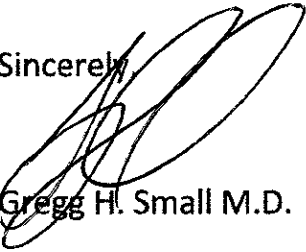
Our dad was afflicted with Parkinson's disease for nearly 30 years. Dan has participated in the Parkinson's Unity Walk, an annual charity event in Central Park, since 1998 to raise funding and awareness to find a cure to this debilitating disease. It is my understanding that Dan is the event's longest active participant.

As a brother, Dan has always been a beacon of support. In 2010 while my wife was tragically losing a 13-year battle with ovarian cancer, Dan flew instantly to California to be by my side despite being non-weight bearing having just had surgery to repair a ruptured Achilles tendon and receiving Coumadin for a blood clot. He is in frequent contact with our brother Josh, who lives alone and suffers from anxiety and depression. He plays online bridge with Josh, visits him regularly, and recently helped furnish his apartment.

Your Honor, my brother was raised by parents, who preached hard work, honesty and kindness as the avenue to life's success. Dan is their greatest disciple. Despite being functionally stripped of his profession, Dan continues to give his best each

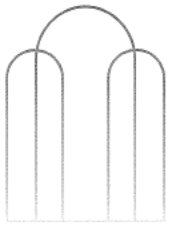
day and makes the lives of the people around him better. I hope this insight weighs heavily in your sentencing considerations.

Sincerely,

A handwritten signature in black ink, appearing to be "G. Small", written over the printed name.

Gregg H. Small M.D.

EXHIBIT 4



anshe
chesed

251 WEST
100TH ST
NEW YORK
NY 10025

October 4, 2023

The Honorable Brian M. Cogan
United States District Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Dear Judge Cogan,

I write you in support of Daniel Small. I have known Dan for nearly 20 years, as his rabbi, and over time became his personal friend. I hope to convey to you a little more about him than can emerge in a courtroom.

These have been challenging years for Dan, to say the least. Through the deaths of his parents, through the dissolution of his marriage, through financial crises prior to this criminal matter, and ultimately through this prosecution, I have observed Dan's extremely strong character as a man.

He has weathered terrible personal pain with dignity and admirable virtue. He has not become bitter, spiteful, or vindictive. He has not resorted to unethical or dishonest maneuvers to escape his challenges, though lesser people might have.

Dan has remained a loving father to his children, showing real emotional intelligence and wisdom. After all, they were enduring these crises, as well. As a father, he helped his three children remain stable and cared for. His deep good-heartedness is on display in his romantic relationship, forged in the midst of these crises.

In circumstances when many people might grow more selfish, Dan remains a generous person, concerned for others in his family, his friendship network, and his community. Notably, for instance, during our recent high holidays, Dan volunteered for hours as an usher, helping welcome people into the synagogue, so they could have positive experiences.

I consider myself lucky to know Dan Small.

Sincerely,

Rabbi Jeremy Kalmanofsky

EXHIBIT 5

JOSEPH SANFILIPPO
[REDACTED]
[REDACTED]

October 5th, 2023

The Honorable Brian M. Cogan
United States District Court
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Dear Judge Cogan,

I am writing to you on behalf of my good friend Dan Small. Dan and I worked together at Platinum for 7 years (2008 to 2015). We have continued to remain good friends since that time.

As you know Judge, I was indicted along with Dan and 5 other defendants on December 19th, 2016. After almost 3 years I was fortunate enough to be able to get closure for myself and my family. I can tell you that those 3 years were the most difficult time in my life. When Dan stands before the court on November 15th for sentencing, it will have been almost 7 years for him.

Despite the difficulty of the last 7 years Dan has remained a man committed to his faith, family, and friends. Especially his three children, whom he loves very much.

Professionally, Dan is a person of outstanding character who has always conducted himself with the utmost integrity, honesty, and fairness. During his time at Platinum Dan was highly regarded for his dedication, work ethic, and ability to maintain a high standard of professionalism in all circumstances.

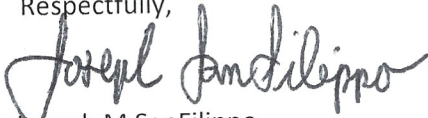
While I acknowledge the legal proceedings and the outcome of the case, it is important to note that the circumstances and merits of the case have raised doubts regarding malicious intent. I firmly believe that Dan is not a person of malicious intent, and I trust in his genuine commitment to ethical conduct. My opinion is based on my experience working with Dan during our 7 years together at Platinum.

On a personal level, Dan has been a true friend. Despite his own struggles Dan has always been someone that I can talk to regarding my own personal difficulties. I recall having many conversations with Dan in 2014 when I was going through a very difficult time with my youngest son who suffers from a severe case of autism. Even if just to listen, provide advice or provide reassurance that everything would work out.

In light of Dan's prior conduct and character, I humbly request the court to consider a fair and just sentence that takes into account his overall contributions and the positive impact he has made in both professional and personal spheres. I also ask you to consider the how difficult the last 7 years have been leading up to this point.

Thank you for considering my perspective.

Respectfully,

A handwritten signature in black ink, appearing to read "Joseph M SanFilippo". The signature is written in a cursive, flowing style with a large initial "J".

Joseph M SanFilippo

EXHIBIT 6

JOHN A. NATHANSON
[REDACTED]
[REDACTED]

October 19, 2023

The Honorable Brian Cogan
United States District Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, NY 11201

Re: Daniel Small

Dear Judge Cogan:

I am Dan Small's law school classmate, a partner at Shearman & Sterling LLP and a former state and federal prosecutor, the latter in the Eastern District of New York.

Dan and I have known each other since 1991 when we first arrived as classmates at the University of Pennsylvania Law School. After we left law school and through the present, Dan and I have kept in touch at dinners and other events and we continue to have a number of mutual friends.

Dan has always been a kind, warmhearted person, who has deal with difficulties in his life with grace and good humor. I think it speaks very well of him that he has projected (and I think achieved) calmness in his life in the face of his current legal situation, which has of course been such a significant weight for many years.

I believe that Dan has been and will continue to be a good and productive person, regardless of the outcome of your sentencing determination, but I ask that as you make that determination you take into consideration what I believe is his honorable character.

Respectfully,



John A. Nathanson

EXHIBIT 7

[REDACTED]
[REDACTED]
September 29th, 2023

The Honorable Brian M. Cogan
United States District Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Dear Judge Cogan,

I am writing on behalf of Daniel Small for his upcoming sentencing on November 15th, 2023.

I have known Dan for more than 45 years. We first met in 1975. He and I grew up in the same neighborhood in South Florida, played t-ball and little league together. We also attended the same public elementary school. Dan and I have stood together at weddings, graduations, funerals, and family events during a friendship that has spanned six decades.

I have three kids under the age of 15, a full-time career and a wife who also works full-time. Although he would never ask me, I made it a point to fly from South Florida to attend his trial which I hope provides an indication of the level of love and respect I have for Dan.

I have always known him to be an upstanding individual with the highest of integrity. Dan was a caring son to his aging parents and is a supportive brother, an outstanding father to his three children, a provider, and a mentor to me personally. Dan is a few years my junior, however I have always looked up to him and admired and respected his character and disposition. Dan possesses an optimism, kindness, and humility that we should all emulate.

I do not have a finance or legal background nonetheless did follow Dan's trial closely. I am not surprised that Dan was trying to pay people their money back. I can also state with 100% certainty that the man I have known and observed for nearly half a century would not intentionally mislead anyone.

These past seven years have had a profound negative impact on Dan and his family, and I sincerely hope he's able to rebuild his life as expeditiously as possible.

Respectfully,



Alex Zervoudakis

EXHIBIT 8

The Honorable Brian M. Cogan
United States District Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Dear Honorable Judge Cogan,

I have known Dan Small since I was 12 years old and consider him my oldest and dearest friend. Dan and I attended one another's Bar Mitzvahs and have been with one another for most of life's happiest and saddest moments even though we have not lived in the same state since the 8th grade. Although separated by distance as we grew up, we have always been in close and constant communication. I listened to Dan beam with pride at the birth of each of his children and remember fondly driving through downtown Atlanta as Dan told me about how his son literally rolled over for the first time when he was an infant. I had the good fortune to celebrate the B'nai Mitzvah of his oldest children with him and the honor to have him attend my daughters Bat Mitzvah in 2021.

It is difficult to synopsise a lifelong friendship into a highlight reel, but there is a particular memory I wish to share along with a more recent experience that I feel encapsulates the person that is Dan Small.

When thinking about Dan the first word that comes to mind is integrity. Dan lives his life with the utmost integrity and embodies the definition. Because Dan lives his life this way, he is aware of how others display integrity with their actions. I first truly recognized this about Dan one afternoon on the golf course in our early 20's. There were 3 of us playing that afternoon, all novice players at best. Dan was the only one of us to play his ball exactly where it landed no matter how difficult the lie. When the third member of our trio sliced a ball into the woods, Dan wondered aloud whether or not I thought he would leave the ball where it settled or would he quietly adjust its location for the better. This is when I realized that all of Dan's actions were based on the highest level of integrity no matter how small or insignificant the matter. To others, this may have merely been an off handed remark, but knowing Dan the way I did, it challenged me to emulate his behavior and I have held myself to a higher standard ever since. This passing moment happened 30+ years ago and I still remember it to this day.

More recently, I realized that I am not alone with my admiration and affection for Dan as he is held in the highest regard by his many long-standing friends. I was reminded of this when I showed up to support Dan at his trial. As I sat down to bear witness to my friend's misaligned situation, I recognized two faces in the courtroom. These familiar faces were our 6th grade classmates who had each individually stayed in touch with Dan all these years. We were all close friends as children, and we all wanted to be there to show our support, love and concern for our friend. In my experience, people do not go out of their way for others unless they have made a significant impact on their lives and feel an abundance of mutual respect and admiration, which Dan has from every person that is fortunate enough to call him a friend. I know no one that has as many childhood friends as Dan Small. Once a friend of his, always a friend of his.

In closing, I want to say that as I complete this letter, it does not go unrecognized that the very, very LAST person I would have ever expected to have to write such a letter is for Dan Small. I know in my mind and in my heart, Dan would never intentionally be deceitful. Even less so, for any personal gain to the detriment of another.

I ask that you are compassionate with your decision concerning the future of my lifelong friend.

Sincerely



Lane Kommer

EXHIBIT 9

October 6, 2023

The Honorable Brian M. Cogan
United States District Court
Eastern District of New York
225 Cadman Plaza East
Brooklyn, NY 11201

Dear Judge Cogan,

My name is Mark Mothner. I am currently the Commercial Director of ICE Benchmark Administration and have been in the financial services field for some 30 years, working with clients like those involved in this case over which Your Honor has presided. I am grateful for the opportunity to share with you my feelings about Daniel Small, my friend of 43 years.

Dan and I met in Mr. Cetta's sixth grade class at Pine Crest School in Fort Lauderdale, Florida, in September 1980. Although it was Dan's first year at Pine Crest, the other kids were drawn to him by his larger-than-life personality and genuine affability. Dan quickly became one of the most well-liked kids in school and, for some reason, I found myself as his best friend, a badge of honor I cherish to this day.

Throughout high school, Dan earned a reputation as a good athlete, a great student, and a loyal friend. Amzi Godden Barber, our 12th grade history teacher, repeatedly referred to Dan as "a gentleman and a scholar."

The character traits that Dan's friends and colleagues unanimously ascribe to him are generosity and integrity. This is a man who has lived every day of his life bound by an unwavering code of loyalty to those close to him, as demonstrated by the many decades-long friends that traveled thousands of miles to support him in person at his trial.

Dan and I began our professional lives together in New York City in 1993. Over the past 30 years, Dan has been my shoulder to lean on through breakups and job

losses, illnesses and family crises. Despite Dan's near decade-long legal ordeal, it has always seemed as though my problems were top of mind to him. Even now, with all his ongoing legal issues, Dan makes a point to have weekly lunches with me to help me through my problems with my Autistic son. What's more, my wife and I know that, at a moment's notice, we can count on Dan to stand in for us and keep our son safe and calm when we both need to be away from home. This is a man who truly places the well-being of others above his own. Quite simply, I would not be able to make it through these trying family times without him.

I attended each day of Dan's trial and listened to an honest and compassionate man being painted as avaricious and calculating. The notion of Dan intentionally trying to cheat someone is the antithesis of how he has lived his life. Over the past seven years I have seen the physical and emotional toll these accusations have taken on him.

Your Honor, Dan is a kind, honest, and generous man. I humbly beseech you to leave him his liberty.

Thank you for taking the time to read this.

Respectfully,

/s/ Mark Mothner

[REDACTED]

[REDACTED]

EXHIBIT 10

Lloyd Mandell
[REDACTED]
[REDACTED]

October 3, 2023

The Honorable Brian M. Cogan
United States District Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

To The Honorable Judge Brian M. Cogan,

I am writing this letter in support of Daniel I. Small in connection with his sentencing hearing on November 15, 2023. I am uniquely qualified to comment on Mr. Small's character as one of his closest friends since 1988, but also someone who worked with Dan in the financial industry at Glenview Capital from 2004-2006. Additionally, and importantly, I have been Dan's longtime bridge partner since college. We have competed in many national events through the American Contract Bridge League (ACBL) and even won a national championship one year in the C level bracket. While this may seem trivial in light of the weight of the circumstances surrounding this letter, I would have you consider that this has put me in face-to-face encounters with Dan for thousands of hours, where integrity is constantly tested. At high level bridge, which is a partnership game, a facial expression or even the way a card is placed on the table could give valuable information to your partner; there have been many well documented bridge cheating scandals, and at the highest level of bridge, players sit at tables that have screens shielding them from view of their partner or now even in separate rooms playing on tablets. I can give you many anecdotes over these thousands of hours that have proven Dan's integrity to be beyond reproach, but I will share one from a recent national event. We were coming towards the end of seven hours of play in a big event; we weren't doing well. At the end of an event, the tournament will print out a sheet that shows all the hands you played. As a joke, I picked one up from a prior event and told Dan I think they printed these out early maybe this will help us, we need it. He actually physically recoiled and gave me a look like I had insulted his mother and chided me that he would never want to win that way and perhaps we should disqualify ourselves. Of course, I explained I was just joking and trying to ease the tension of how bad we were doing, but the fact is that integrity and honesty are core to Dan's character to the point that he couldn't even see through a simple joke (that was obviously not true, they would never print them out early). This is just one example, and there are many others during our thousands of hours of bridge where Dan always took the high road and put honesty and integrity ahead of personal achievement.

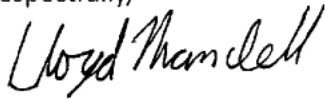
More seriously, I have operated in the investing world with Dan, beyond our friendship and longtime bridge partnership. We worked together at Glenview Capital, a multi-billion dollar investment fund, from 2004-2006, and there is simply not a time during that period where we worked together where Dan exhibited any different behavior from what the highest level of integrity exhibited during the thousands of hours where I sat across the bridge table from him.

I know that the purpose of this letter isn't for you to get my opinion of the case, and I deeply respect the judicial process, but as one of Dan's closest friends and really a lifelong partner, albeit a bridge partner, I've had to reconcile for myself the cognitive dissonance of the case brought against him and my 35 years

of experience with him. I attended every day of the trial in support of Dan and to better understand what had happened. As an investment professional with 30 years of experience and a deep understanding of public securities, I subscribe to the Occam's razor principle, that when there are two competing ideas to explain the same phenomenon, you should prefer the simpler one. In my heart, I still believe that Dan is one of the most honorable people I know with the highest integrity even after everything I heard, and the Occam's razor explanation is that he just simply got the numbers wrong in a complex situation.

I beg the court's leniency in Mr. Small's sentencing, to someone who has already suffered gravely over the past six years from this case. My opinion is that there really isn't any sentencing that will be worse than what has already occurred to someone who holds his integrity so dear. Whatever the outcome, for me and for those who know him, there is not anyone else in the world that I would trust more than Dan. I would give him every password to every account that I owned, I would trust the lives of my children in his hands, I would come to him for advice on any matter, I would follow his path to living an honest honorable life, and I count myself lucky and blessed to be Dan's friend and partner in so many ways.

Respectfully,

A handwritten signature in black ink that reads "Lloyd Mandell". The signature is written in a cursive, flowing style.

Lloyd Mandell

EXHIBIT 11

Maura Mandell



September 24, 2023

The Honorable Brian M. Cogan
United States District Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Re: Character Reference for Daniel Small

Dear Judge Cogan,

I'm reaching out to share my profound insights into the character of Mr. Daniel Small, with whom I've shared a deep-rooted connection spanning over twenty-seven years. Our relationship, began in 1995, when I was introduced to Dan as my now-husband's closest college friend. Since meeting, our relationship has been marked by pivotal moments that underline Dan's unwavering devotion to family and friends.

One of my most cherished memories is when my son, Maxwell, was born. Amidst the emotional highs of welcoming a new life, Dan's presence at the hospital, as one of the first visitors, was deeply touching. His joy mirrored ours, reflecting the depth of our bond. It was a continuation of a narrative where Dan has been an essential chapter, often going above and beyond the call of friendship.

Our children have grown side by side, sharing countless moments in Central Park and beyond. Not merely a passive observer, Dan actively participated in their lives, his children, always his priority. His dedication to them has been nothing short of inspirational, with images of our children laughing, playing, or even napping on Dan's lap serving as poignant reminders of his deep familial bond.

Life's inevitable adversities have further showcased Dan's exceptional character. The sudden passing of my father-in-law, coming soon after the birth of our first son, was a tumultuous period. Throughout this challenging time, Dan was our rock, consistently providing support both emotionally and practically. More recently, in 2022, during my own health challenge, Dan's presence, accompanied by gestures such as comforting chocolates, provided much-needed solace.

Professionally, when my company grappled with significant operational issues, Dan, sensing the stress, stepped in selflessly. As our interim CFO, he navigated intricate financial landscapes, even handling sensitive details like bank account access, with unparalleled integrity and dedication. This wasn't mere professional aid; it was a testament to his trustworthiness and unwavering commitment.

In closing, Daniel Small is an embodiment of dedication, trust, and compassion. The last twenty-seven years, punctuated with moments both celebratory and challenging, have revealed a man of impeccable character. I sincerely hope that this testament provides valuable insights into his nature and commitment to those around him.

Respectfully,

DocuSigned by:

Maura Mandell

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Maura Mandell

EXHIBIT 12

October 4, 2023

Steve Martinez


The Honorable Brian M. Cogman
United States District Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Dear Judge Cogan,

I am writing on behalf of Dan Small, who I have known both personally and professionally for 36 years. We met at college, became college roommates and ultimately best friends. Dan served as the best man at my wedding.

In terms of my background, I have worked in financial services and investment management for the past 27 years. I am currently a Partner and Vice Chairman at Apollo Global Management, where I have worked for the last 23 years. During my tenure I spent 10 years in Asia leading the build out of Apollo's businesses in the region, serving as Head of Asia-Pacific with responsibility overseeing over 300 employees across offices in Hong Kong, Singapore, Tokyo, Sydney, Mumbai, Delhi and Shanghai. I have lead dozens of private equity investments and served on the boards of numerous public companies in both the US and overseas.

A cornerstone of my career has been the evaluation of people's character and integrity. Over the years I have spent countless hours with Dan. We have shared the highs and lows that life offers from weddings, births, deaths, divorces, hirings, firings, financial successes, and financial failures. I can say without hesitation that Dan is one of the finest people I have ever met. He is humble, kind, compassionate, conscientious, and has an unparalleled moral compass.

I am a first generation, Cuban American. I grew up in an inner-city community in which my high school curriculum did not adequately prepare me for college academics. During freshman year I struggled immensely with the demands of the college workload. I nearly failed first semester calculus. Dan, who was my hallmate and had placed out of calculus, took the time to teach me how to get organized, properly take notes, review material, and prepare for exams. I obtained an A in second semester calculus and went on to graduate Magna Cum Laude thanks in large part to the foundational support and guidance that Dan selflessly imparted, and to which I am forever grateful. I later went on to earn an MBA from Harvard Business School.

Following his criminal indictment and the loss of his employment, I reached out to Dan to help me identify and evaluate investments on behalf of my family, because I trust his judgment and advice implicitly. Towards that end, I established and funded an LLC and asked Dan to manage its financial affairs. Since 2017 Dan has had access to the company's bank accounts and is responsible for its financial reporting, which he has done fastidiously.

In addition to being an honorable businessman, Dan is a devoted family man and friend. I have spent numerous family occasions and vacations with Dan, his fiancé, Liz and his three kids, Leila, Gideon and Ami. Dan is a deeply involved parent and friend who prioritizes the needs of his family and his friends above his own.

I am proud to call Dan my friend. I can state without hesitation that the public good is better served allowing Dan to remain free. Knowing the man as I do, I ask that you exercise leniency and spare his freedom.

Sincerely,

A handwritten signature in black ink, appearing to read 'Steve Martinez', with a long horizontal stroke extending to the right.

Steve Martinez

EXHIBIT 13

The Honorable Brian M. Cogan
United States District Court
Eastern District of New York
225 Cadman Plaza East
Brooklyn, NY 11201

Dear Judge Cogan,

I am writing in support of my friend, Dan Small. I have known Dan for over 15 years. I met Dan through our children's school, the Abraham Joshua Heschel School. Like Dan, I am a member of the investing community and have worked as a Senior Portfolio Manager at Boston Partners for the past 23 years.

Over the years, Dan and I have built a strong bond and formed a deep connection. This bond extends to his fiancée, Liz, and his three children – Leila, Gideon, and Ami. We have spent many weekends together at our home in the Berkshires. We share interests in golf, religion, finance, and especially bridge (Dan is an extraordinary player). My children, Jake and Henry, are also close with Dan and his family. Dan has generously helped our family in many ways. For example, Dan has served as a bridge mentor to our youngest son Henry for the past 13 years. I am proud to add that Henry led his college team to a second-place finish at the 2022 North American Collegiate Bridge Championship.

I attended Dan's trial and was saddened by the outcome. Having known and observed Dan for these many years, I can attest without equivocation that Dan is a person of the highest integrity. I also know that Dan and his family have suffered greatly during this seven-year process.

At his core Dan is a wonderful and kind human being who has much to offer society. I humbly and respectfully plea that you will spare his freedom.

Very truly yours,

A handwritten signature in cursive script that reads "Richard Shuster". The ink is dark and the signature is fluid, with the first name "Richard" and last name "Shuster" clearly distinguishable.

Richard Shuster